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May 16, 2008

The Honorable Sue L. Robinson
United States District Court
844 King Street
Wilmington, DE 19801

VIA ELECTRONIC FILING

Re: *Philip Morris USA, Inc. v. Taboca AS, et al.*
C.A. No. 08-028-SLR

Dear Judge Robinson:

We represent plaintiff, Philip Morris USA, Inc. ("PM USA), in the above matter. Defendant Nordic American Smokeless, Inc. has requested oral argument on its motion to dismiss. As the motion has been thoroughly briefed, PM USA respectfully submits that oral argument is not necessary and a decision on the papers is appropriate. Of course, PM USA would be pleased to present argument on the pending motion if Your Honor would find oral presentations helpful.

Respectfully,

/s/ *Tiffany Geyer Lydon*

Tiffany Geyer Lydon

c: David A. White, Esquire (via electronic mail)
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